

**PARISH OF ASSUMPTION,
STATE OF LOUISIANA
CERTAIN FINANCIAL AND STATISTICAL DATA**

Population of the Parish

The population growth trend of the Parish of Assumption is as follows:

YEAR	PARISH POPULATION	STATE POPULATION
1950	17,278	2,683,516
1960	17,991	3,257,022
1970	19,654	3,644,637
1980	22,084	4,205,900
1990	22,753	4,219,973
1991	22,883	4,251,560
1992	22,647	4,287,195
1993	23,048	4,295,477
1994	23,015	4,315,085
1995	22,981	4,339,352
1996	22,414	4,350,579
1997	22,866	4,351,769
1998	23,006	4,368,967

Sources: US Census; Louisiana Tech University, January, 1999.

Population of Municipalities

The population growth trends of the municipalities in the Parish of Assumption are as follows:

YEAR	NAPOLEONVILLE
1960	1,148
1970	1,008
1980	829
1990	802
1991	802
1992	796
1993	802
1994	812
1995	824
1996	824
1997	844
1998	844

Sources: US Census; Louisiana Tech University, January, 1999.

ECONOMIC INDICATORS

Personal Income

The Bureau of Economic Analysis of the US Department of Commerce publishes personal income data. The most recent revised per capita income figures for the Parish, Louisiana and the United States are as follows:

YEAR	PARISH	LOUISIANA	UNITED STATES
1990	\$11,438	\$14,281	\$18,666
1991	\$12,165	\$15,079	\$19,201
1992	\$12,324	\$15,817	\$20,137
1993	\$13,389	\$17,133	\$21,220
1994	\$14,073	\$18,086	\$22,056
1995	\$14,803	\$18,826	\$23,059
1996	\$15,726	\$19,609	\$24,164
1997	\$17,302	\$20,458	\$25,288

Source: US Department of Commerce, Bureau of Economic Analysis, October, 1998.

Retail Sales

According to the *Survey of Buying Power*, estimated retail sales by category in Assumption Parish were as follows:

(In Thousands)

Year	Total Retail Sales	Food	Eat/Drink	Gen Mdse	Furn/Appl	Auto
1991	\$63,456	\$27,113	\$2,793	\$7,763	\$1,994	\$12,750
1992	\$68,034	\$27,980	\$3,149	\$9,302	\$2,579	\$12,243
1993	\$69,303	\$26,824	\$3,267	\$10,035	\$2,689	\$13,677
1994	\$96,449	\$28,497	\$12,493	\$10,223	\$2,498	\$23,640
1995	\$96,267	\$25,417	\$5,306	\$12,404	\$2,871	\$27,885
1996	\$103,971	\$30,250	\$5,375	\$12,431	\$3,312	\$28,960
1997	\$108,760	\$30,489	\$5,283	\$12,242	\$3,329	\$28,002

(Note: The retail sales statistics in the 1995 edition of the *Survey of Buying Power*, which lists data for 1994, are based on newly published benchmark data from the 1992 Census of Retail Trade (CRT). Prior to this year, retail figures reported in the Survey were based on data from the 1987 Census [unlike the general Census, the CRT is conducted in five year intervals]. Whenever such an adjustment is made, trends in lines that fall across benchmark year are often skewed, a fact readers should keep in mind when comparing retail sales figures for 1994 and thereafter to those from prior years.

Source: Sales and Marketing Management, Survey of Buying Power, August, 1998.

SALES TAXES

Sales Taxes Levied in the Parish

The following is a summary, by area, of sales and use tax rates levied within the Parish of Assumption as of 12/31/98.

Entity/Area	Parish-Wide Tax	Municipal Tax	Total Local Tax	State Tax	Total Sales Tax
ASSUMPTION PARISH	4.5		4.5	4	8.5
NAPOLEONVILLE	3.5	1	4.5	4	8.5

Source: Louisiana Department of Revenue and Taxation, Sales Tax Division, January, 1999.

Taxable Sales

Sales and use taxes are levied by various entities at various rates throughout the Parish. The following figures represent the tax base of a broad-based sales and use tax levied on a parishwide basis.

<i>(In Thousands)</i>					
Month	1994	1995	1996	1997	1998
January	\$8,626	\$9,080	\$10,674	\$11,861	\$21,591
February	\$8,516	\$7,930	\$9,383	\$10,786	\$11,142
March	\$7,446	\$8,255	\$8,930	\$10,134	\$15,378
April	\$9,510	\$10,615	\$10,989	\$12,734	\$18,008
May	\$8,619	\$8,840	\$10,198	\$10,568	\$16,116
June	\$14,387	\$9,903	\$10,382	\$13,706	\$16,418
July	\$9,538	\$10,871	\$12,580	\$14,383	\$17,235
August	\$9,381	\$20,875	\$9,802	\$10,462	\$13,694
September	\$9,325	\$9,242	\$11,974	\$12,852	\$13,781
October	\$9,986	\$10,727	\$11,821	\$15,388	\$14,916
November	\$7,768	\$10,082	\$9,773	\$13,509	\$14,885
December	\$8,022	\$7,674	\$8,680	\$11,168	\$11,089
Annual Total	\$111,126	\$124,094	\$125,186	\$147,552	\$184,254

Source: Oakland Econometrics.

PROPERTY TAXES

Assessed Valuation of the Parish

The recent trend in the assessed valuation of property throughout the Parish of Assumption is as follows:

Year	Taxable Assessed Valuation	Homestead Exemptions	Total Assessed Valuation
1990	\$50,918,889	\$17,791,741	\$68,710,630
1991	\$54,738,650	\$18,025,150	\$72,763,800
1992	\$53,574,710	\$18,202,600	\$71,777,310
1993	\$49,633,140	\$18,372,380	\$68,005,520
1994	\$50,734,460	\$18,900,940	\$69,635,400
1995	\$51,821,089	\$19,442,820	\$71,263,909
1996	\$53,992,344	\$20,058,850	\$74,051,194
1997	\$56,366,930	\$20,975,740	\$77,342,670
1998	\$56,580,380	\$21,823,501	\$78,403,881

Source: Assumption Parish Assessor's Office.

A breakdown of the assessed valuation of the Parish by classification of property is as follows:

Year	Real Estate	Personal Property	Public Service
1990	\$28,874,620	\$30,166,790	\$9,669,220
1991	\$29,113,720	\$33,942,210	\$9,707,870
1992	\$29,291,220	\$32,845,020	\$9,641,070
1993	\$29,847,090	\$28,441,750	\$9,716,680
1994	\$29,470,510	\$30,692,330	\$9,472,560
1995	\$30,211,249	\$31,310,820	\$9,741,840
1996	\$29,536,844	\$33,610,920	\$10,903,430
1997	\$30,491,720	\$35,782,750	\$11,068,200
1998	\$31,689,451	\$35,930,520	\$10,783,910

Millage Rates

The recent trend in the aggregate ad valorem tax rates (in mills) levied on a parishwide basis by various entities within the boundaries of the Parish of Assumption follows:

Year	Millage
1990	71.55
1991	73.05
1992	73.97
1993	83.26
1994	88.68
1995	89.00
1996	89.34
1997	83.57
1998	88.26

Sources: Louisiana Tax Commission and Assumption Parish Assessor's Office.

Leading Taxpayers

The ten largest property taxpayers of the Parish of Assumption in 1998 and their assessed valuation are as follows:

TAXPAYER	ASSESSED VALUATION
1. MCDERMOTT INC.	\$7,490,660
2. DOW HYDROCARBON/CHEMICAL	\$6,406,820
3. KOCH GATEWAY/KD PROMI	\$2,362,640
4. ENTERGY LOUISIANA	\$2,230,870
5. BELL SOUTH TELECOMM.	\$2,042,080
6. ENRON	\$1,685,120
7. M-I DRILLING CO.	\$1,509,420
8. PONCHATRAIN NAT. GAS	\$1,466,830
9. LULA-WESTFIELD (2)	\$1,178,920
10. LA. INTRASTATE GAS	\$1,151,690

Source: Assumption Parish Assessor's Office.

SCHOOL STATISTICS

Enrollment

The recent trends in public school registration, average daily membership and average daily attendance in the Assumption Parish school system are as follows:

REGISTRATION	1994-95	1995-96	1996-97	1997-98
AVERAGE DAILY ATTENDANCE	4735	4678	5318	5181
AVERAGE DAILY MEMBERSHIP	4996	4934	5359	5478
PUBLIC	4845	4997	4973	4980

"Average Daily Attendance" reflects the average daily attendance of member public school students during the session. "Average Daily Membership" reflects the average daily count of public school students registered during the session. "Public" reflects the count of public school students registered on the first day of the school year, including pre-kindergarten.

Expenditures

Expenditure trends for the Assumption Parish School Board are as follows:

EXPENDITURES	1994-95	1995-96	1996-97	1997-98
MEAN TEACHER SALARY	\$26,277	\$24,749	\$24,143	\$25,340
CURRENT EXPEN PER STUDENT	\$3,821	\$3,973	\$3,934	\$4,027
CAPITAL OUTLAY	\$128,951	\$557,982	\$1,445,078	\$1,136,796
DEBT SERVICE	\$784,120	\$861,532	\$7,280,833	\$925,955
CURRENT EXPENDITURES	\$19,087,196	\$19,605,103	\$21,081,481	\$22,055,666

Source: Louisiana Department of Education.